

SENATE BILL 3950

By Black

AN ACT to amend Chapter 226 of the Private Acts of 1990; and any other acts amendatory thereto, relative to the privilege tax on the occupancy of any rooms, lodgings or accommodations furnished to transients for a consideration in Robertson County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 2 of Chapter 226 of the Private Acts of 1990, and any other act amendatory thereto, is amended by deleting the section in its entirety and by substituting instead the following language:

The legislative body of Robertson County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient, by resolution of the county legislative body, in an amount up to seven percent (7%) of the consideration charged by the operator. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided in this act.

The privilege tax levied by this act, as may be amended, shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise or privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied.

SECTION 2. Section 3 of Chapter 226 of the Private Acts of 1990, and any other act amendatory thereto, is amended by deleting the section in its entirety and by substituting instead the following language:

(a) The proceeds of the tax authorized by this act received by the county shall be deposited in the general fund of Robertson County for distribution to the Industrial Development Board of Robertson County to be used by the Industrial Development

Board for industrial and economic development and tourism promotion in Robertson County and, pursuant to subsection (b), for grants to municipalities in the county to be expended as provided in subsection (b).

(b)

(1) Upon submission of an annual budget, no later than July 1, by a municipality to the Industrial Development Board, showing the manner in which funds will be expended by the municipality for industrial and economic development or tourism promotion which provide benefit to Robertson County, grants shall be made by the Industrial Development Board to each such municipality in the county in the amount of thirty percent (30%) of the net proceeds of the tax collected within the boundaries of each such municipality.

(2) Grants shall only be made in accordance with this subsection (b) to those municipalities who submit the annual budget in accordance with this subsection.

SECTION 3. Section 4 of Chapter 226 of the Private Acts of 1990, and any other act amendatory thereto, is amended by deleting the section in its entirety and by substituting instead the following language:

Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of his or her hotel, shall be given directly or transmitted to the transient and shall be collected by such operator from the transient and remitted to the Robertson County Clerk.

SECTION 4. Section 5(a) of Chapter 226 of the Private Acts of 1990, and any other act amendatory thereto, is amended by deleting the word "hotels" in the first sentence and by substituting instead the language "hotels, as this term is defined in Section 1, subdivision (4),".

SECTION 5. Section 6 of Chapter 226 of the Private Acts of 1990, and any other act amendatory thereto, is amended by inserting the following language as a new sentence after the fourth sentence:

The county clerk shall faithfully account for, make reports of and pay over to the trustee of the county at monthly intervals all funds paid to and received by such clerk for the privilege tax.

SECTION 6. Section 9 of Chapter 226 of the Private Acts of 1990, and any other act amendatory thereto, is amended by deleting the language "three (3) years" and by substituting instead the language "five (5) years".

SECTION 7. This act shall have no effect unless it is approved by a two thirds (2/3) vote of the county legislative body of Robertson County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and shall be certified by the presiding officer of the county legislative body to the secretary of state.

SECTION 8. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, this act shall take effect upon being approved as provided in Section 7.